United Nations ST/IC/2009/9

Secretariat

28 January 2009

English only

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: **Payment of 2008 income taxes**

Deadlines for submission of requests for reimbursement of 2008 taxes

Staff serving in the United States: 2 March 2009

Staff serving elsewhere: 1 April 2009

- **Copies of tax returns and related United Nations forms must be received by the Income Tax Unit of the Accounts Division by the above dates.**
- **Mail your submission by regular mail or special courier (e.g., DHL, FedEx, UPS) to the address indicated below.**
- **In-person submission may be made from 9.30 a.m. to 5 p.m. at the address noted below.**

Inquiries

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Income Tax Unit, Accounts Division, Room FF-300
304 East 45th Street, New York, NY 10017
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E-mail: tax@un.org
Internet: http://www.un.org/tax

In person or by phone:

1 to 15 April 2009:	9 a.m. to 5 p.m.	
At all other times:	Monday-Tuesday	1 p.m. to 4 p.m.
	Wednesday	9.30 a.m. to 4 p.m.
	Thursday-Friday	1 p.m. to 4 p.m.

- See "Announcements" on page 2.
- See "Frequently asked questions" on page 5.
- Use the checklist on page 37 to verify the completeness of your submission.

* Expiration date of the present circular: 31 December 2009.

09-22243 (E) 290109

Note

The present information circular contains important information about the reimbursement of income taxes by the United Nations. Read it carefully and be sure that anybody who assists you in the preparation of your tax returns reads it also. You will be required to certify as to the accuracy of certain statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service (IRS). This is explained fully in paragraphs 5 to 8 below. Please note in particular paragraph 7, which defines your responsibility for informing the Organization of any change in your tax liability or filing of amended tax returns for any reason.

Tax advice and tax forms. Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. Staff members who need detailed tax advice and/or tax forms should refer to www.un.org/tax website, which includes quick links to the Internet sites for IRS and state help services.

Announcements

- **United States income tax briefing sessions** will be conducted at New York Headquarters at the beginning of February 2009. Dates and venues will be announced through a broadcast message.
- **Self-employment tax**. All US staff members who are liable to pay their share of self-employment tax on UN earnings are encouraged to enrol with the IRS Electronic Federal Tax Payment System (EFTPS) for their quarterly share of self-employment and other tax payments to the IRS.
- **Statement of taxable earnings**. United States taxpaying staff members' statements of taxable earnings will be sent to their individual e-mail addresses on record in the tax system. Staff members should contact the Income Tax Unit if they have not received their 2008 statements of taxable earnings via e-mail by 6 February 2009.
- **www.un.org/tax**. Please visit the enhanced website, which contains useful information to better understand the United Nations tax system.
- **Economic stimulus payments**. Further to ST/IC/2008/27, on the subject of treatment of the 2008 economic stimulus payment, insofar as its relationship to United Nations tax reimbursement is concerned, an addendum to this information circular will be shortly issued.

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Most frequently asked questions on income taxes in the United Nations

The answers to the following most frequently asked questions are explained in detail in the tax information circular (ST/IC/2009/9). Please note that this is not an exhaustive list, and therefore should not be used in lieu of the information circular.

1. What is the main purpose of the United Nations tax reimbursement system?

The United States does not exempt the United Nations earnings of its taxpayers from taxes. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have been if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments (ST/IC/2009/9, paras. 3 and 4).

2. What is staff assessment and how is it related to income taxes?

Staff assessment is **not** a withholding tax. It is an amount deducted from all United Nations staff members' gross pay according to the United Nations Staff Regulations and Rules, regardless of their nationality. As staff assessment is not a withholding tax, it cannot be reimbursed to staff members under any circumstances and it **cannot** be claimed as a deduction on United States income tax returns.

Staff assessment deductions are credited to the Tax Equalization Fund. Those Member States that do not impose income tax on the United Nations earnings receive a portion of the Tax Equalization Fund as an offset against their assessments for the United Nations regular budget, peacekeeping and tribunal budgets. When staff members have to pay national income taxes on their United Nations earnings, they are reimbursed from the Tax Equalization Fund irrespective of the total amount of staff assessment deducted from their salaries.

3. Who is subject to United States income taxation on United Nations earnings?

United States citizens and permanent residents who have signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) are subject to United States income tax on their United Nations earnings (ST/IC/2009/9, para. 1). In addition, United States citizens serving in the United States are also subject to self-employment tax on their United Nations earnings. The United Nations reimburses those staff members who have to pay the United States income taxes due on their United Nations earnings as well as one half of the related self-employment taxes payable by United States citizens.

4. Who has to pay self-employment tax and what is a staff member's share?

Based on United States law, it is mandatory that all United States citizens serving in the United States pay self-employment tax on their United Nations earnings. United States citizens serving abroad who spend time on official duty in the United States are also subject to self-employment tax on the earnings for the period worked in the United States. The tax rate is 12.4 per cent of the Social Security wage base for Social Security plus 2.9 per cent on all wages for Medicare. The Social Security wage base is $106,800 for 2009 and was $102,000 for 2008.

The United Nations will normally reimburse one half of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE; a United States staff member has to pay the other half (ST/IC/2009/9, paras. 57-64).

5. How does a staff member request income tax advances and/or reimbursement cheques from the United Nations?

To request income tax advances, a staff member subject to income taxation should complete United Nations form F.65 and submit it together with a copy of his/her personnel action form to the Income Tax Unit (ST/IC/2009/9, paras. 5 (b)-7). United States permanent residents should also provide the personnel action form reflecting the date when they signed the waiver. To request tax reimbursement, a staff member must submit a photocopy of his/her complete set of income tax returns together with properly completed forms F.65, F.65/A (if applicable) and F.243 to the Income Tax Unit. Staff members who have received tax advances must submit annual requests for tax reimbursement within the deadline for submission.

6. What are the deadlines for submitting requests for income tax reimbursements to the United Nations and filing with United States tax authorities?

The deadlines for submission of requests for 2008 income tax reimbursement to the United Nations are 2 March 2009 for staff serving in the United States and 1 April 2009 for staff serving elsewhere. The Income Tax Unit must receive the requests by these deadlines to allow adequate time for processing and reimbursement before the actual filing deadline with the tax authorities. The deadlines for filing 2008 income tax returns with the tax authorities are 15 April 2009 for taxpayers in the United States and 15 June 2009 for overseas taxpayers. Requests for income tax reimbursement submitted after the submission deadlines are handled on a first-come, first-served basis. It should be noted that there is a one-year limitation on filing a claim for tax reimbursement (ST/IC/2009/9, para. 20).

7. How does the United Nations calculate income tax reimbursements due to staff members?

Income tax reimbursements are made for the tax attributable to United Nations salary and emoluments. This tax is considered to be the difference between (a) the actual total tax payable for the year as shown in the copies of the tax return with the United Nations income (as shown on his/her statement of taxable earnings) **included**; and (b) the tax that would be payable if United Nations income were **excluded** from total income. Both calculations use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his/her tax returns to arrive at the taxable income. Effective with the 2002 tax reimbursement, the deduction for exemptions and/or the limitation of itemized deductions that may result from including United Nations earnings in adjusted gross income is taken into consideration for the calculation of reimbursement of regular income tax or alternative minimum tax (ST/IC/2009/9, para. 27). To illustrate, assume that a staff member and his/her spouse working outside the United Nations filed as married filing jointly for 2008 had the following federal taxable income and were not subject to self-employment tax:

(i) Actual total tax payable on return		
United Nations earnings	$73,000	
Non-United Nations ordinary income	40,000	
Less: Deductions	(15,000)	
Less: Exemptions ($3,500x2)	(7,000)	
Taxable income	**$91,000**	
Federal tax	**$15,444**	**(A)**
(ii) Tax payable without United Nations income		
Non-United Nations ordinary income	40,000	
Less: Deductions	(15,000)	
Less: Exemptions ($3,500x2)	(7,000)	
Taxable income	**$18,000**	
Federal tax	**$1,901**	**(B)**
United Nations federal income tax reimbursement =	(A) - (B)	
=	$15,444 - $1,901	
=	**$13,543**	

8. What are estimated tax payments for?

The United Nations does not have a tax withholding system. Staff members who are liable to pay federal, state or municipal income taxes for 2009 are required to file, by 15 April 2009, a declaration of estimated tax on their estimated 2009 income, including salary and emoluments to be received from the United Nations. In order to avoid the penalty for underpayment of estimated taxes for 2009, staff members, in most circumstances, will be required to pay in four equal instalments as estimates of their 2009 federal tax the lesser of: (a) 100 per cent of their actual 2008 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2009 tax liability (including the self-employment tax), due on 15 April 2009, 15 June 2009, 15 September 2009 and 15 January 2010.

Federal and New York State tax advances are paid directly to the IRS and New York State by the United Nations for credit to the taxpayer's individual account as estimated tax payments. In exceptional cases where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

Any advance for Washington, D.C., Virginia or Maryland State estimated taxes will be made by cheque payable to staff members, who should either endorse the cheques and send them promptly to the appropriate state tax authority or deposit the cheques in their personal bank accounts and issue their own cheques to pay for the estimated tax.

It is the responsibility of staff members to include on their estimated tax forms their share of self-employment tax, if applicable, and estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon.

9. What should a staff member do with United Nations tax cheques payable to the tax authorities?

A staff member should forward any United Nations tax cheques made payable to the respective tax authorities to the appropriate addresses of the tax authorities. A

staff member **should not**, under any circumstances, **cash or deposit** any United Nations tax cheques payable to the tax authority into his/her bank account.

10. What happens if the staff member pays the balance due or estimated tax advances before receiving United Nations tax cheques?

If a staff member pays the balance due or estimated tax advances before receiving United Nations tax cheques, he/she should return to the Income Tax Unit the United Nations cheques payable to the tax authorities, together with proof that he/she paid the tax authorities (such as copies of his/her cancelled personal cheques). The Tax Unit will then reissue the United Nations tax cheques to his/her name. At times tax reimbursement cheques made directly payable to a staff member may also be issued when the amount that a staff member paid to the IRS is larger than the total tax due on his/her outside income. Only tax cheques issued with the staff member's name as the sole payee may be cashed or deposited to his/her bank account.

11. Who gets the tax refund that a staff member receives from the tax authorities?

Entitlement to tax refunds is dependent upon who overpays the tax authorities. A staff member may retain the tax refund that he/she receives from the tax authorities if he/she has more withholding tax on his/her non-United Nations income than his/her tax liabilities or if he/she overpays the tax authorities on the non-United Nations earnings. If the United Nations overpays the estimated income tax advances related to a staff member, the overpayment amount will be indicated on a transmittal statement to the staff member after the staff member's income tax reimbursement claim is settled. The United Nations treats these overpayments as prepayments of tax advances for the subsequent year. Staff members who continue to be subject to United States income taxes on the United Nations earnings should indicate on their tax returns that tax overpayment should be applied to the following year's estimated taxes. Separated staff members should return the United Nations portion of tax refunds to the Organization.

12. Who pays the penalties and interest imposed by tax authorities?

As the responsibility for filing complete, correct and timely tax returns is that of the individual taxpayers, the United Nations will not reimburse staff members for penalties and/or interest imposed by tax authorities on their United Nations earnings except if: (a) the delays are attributable to the Organization; or (b) penalties or interest are the result of written instructions given by the United Nations. Under certain conditions, staff members serving outside the United States may also be reimbursed for penalties and interest (ST/IC/2009/9, para. 68). The United Nations **will not** pay any late filing penalties under any circumstances. Staff members are, therefore, advised to file the appropriate extension forms with tax authorities before the deadline for filing is due.

13. What action is taken by the United Nations Income Tax Unit if a staff member makes an error in his/her tax returns?

If the Income Tax Unit, in the course of processing a staff member's request for reimbursements, determines that there is an error, it will issue to the staff member a written notice of corrections to be made to the tax return(s) by the staff member. Staff members are required to acknowledge and certify that they have

made the appropriate changes on their tax returns submitted to the tax authorities, and to return the certified correction notification, together with a copy of the corrected tax forms, to the Income Tax Unit. Staff members **should not**, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

It should be noted that by completing United Nations form F.243 (Consent for the Internal Revenue Service to disclose tax return information to the United Nations), a staff member authorizes the IRS to disclose to the United Nations tax information and estimated tax payments regarding his/her federal income tax account(s) for the particular tax years if and when the United Nations requests this information. The tax information is used only to ascertain that the staff member who submits photocopies of his/her income tax returns to the Income Tax Unit also files the same income tax returns with the IRS. It does not imply that the staff member's federal income tax returns are completely correct and accepted by the IRS. Nor does it imply that the United Nations is obligated to verify the validity of each claim submitted to the Income Tax Unit with the tax authorities.

14. Under what circumstances can a married staff member file separately?

Generally, if a married staff member is not receiving dependency benefits for his/her spouse, he or she can elect to file separately. If the staff member uses itemized deductions which are less than the standard deduction, the United Nations will calculate the reimbursement using the standard deduction. If a staff member files separately while receiving dependency benefits for his/her spouse, the United Nations reimbursement of income taxes will be calculated as if he/she is filing a joint return with the spouse (ST/IC/2009/9, para. 12).

15. Does a staff member have to claim dependants for whom he or she receives dependency benefits from the United Nations?

A staff member who has received United Nations dependency benefits for his/her spouse, children or relatives residing in the United States is required to claim the appropriate exemptions for the dependants, or provide acceptable written explanation as to the reason for not doing so (ST/IC/2009/9, para. 14).

16. Should a staff member submit a copy of his/her income tax return to the United Nations Income Tax Unit if he or she is stationed abroad and does not have any federal tax due in respect of United Nations earnings?

It is advisable for the staff member to submit a photocopy of his/her income tax return to the Income Tax Unit, even if he/she fully qualifies under the foreign earned income exclusion and may not have any tax liabilities. It provides a continuous record for his/her tax file and in instances of subsequent amendments, he/she can submit an amended return to the Income Tax Unit for reimbursement.

I. Introduction

1. A staff member who is a United States citizen or a permanent resident ("green card" holder) who has signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) is subject to income taxation by the United States on his or her earnings from the United Nations (see ST/AI/1998/1). According to the United States Immigration and Nationality Act of 1952, the waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. Staff members must obtain the approval from their human resources office (Office of Human Resources Management New York for all United Nations staff members) in writing before signing the waiver. The main criterion of determination by the United Nations of entitlement to reimbursement of income taxes is the staff member's nationality and/or resident status registered with the United Nations, regardless of the staff member's official nationality. It is the staff member's **personal responsibility** to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 2008 and/or 2009 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present information circular.

II. United Nations policies on income tax reimbursement

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States have not done so and staff members from those Member States may thus be required to pay taxes on their United Nations income. In the interest of equity, the General Assembly established a system to reimburse income taxes to those United Nations staff members who are required to pay taxes in respect of salaries or other emoluments they receive from the United Nations.

4. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have been in if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments. United Nations staff regulation 3.3 (f) (i) stipulates that in no case shall the reimbursement by the United Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

5. Staff members must submit to the Income Tax Unit, Room FF-300, the following:

(a) For reimbursement of 2008 federal, state or municipal taxes:

(i) A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable);

(ii) A consent for the IRS to disclose certain tax return information to the United Nations (United Nations form F.243);

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested, including a copy of the statement of taxable earnings;

(iv) For states other than New York, New Jersey, Connecticut, Washington, D.C., Maryland and Virginia, or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application.

(b) For advances to pay 2009 estimated taxes: a request for 2009 income tax advances (United Nations form F.65 plus form F.65/A, if applicable).

6. All applicable spaces on the F.65, F.65/A and F.243 forms must be filled in completely. The Income Tax Unit relies on such information, such as home address, e-mail address, office location and telephone extension, in order to facilitate communication with staff members. Information regarding the F.65 can be found at the back of the form that is included in the ST/IC circular. Every United States taxpaying staff member is required to read it carefully for successful completion of the form. Instructions are also included at the beginning of forms F.65, F.65/A and F.243.

Form F.65

7. By submitting form F.65, staff members authorize the United Nations to make federal and state tax advance deposits on their behalf. In signing form F.65, staff members certify and undertake very specific obligations listed on the form (see p. 32) as a condition of receiving reimbursements or advances. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursements; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

Form F.243

8. In completing and signing form F.243, a staff member consents to authorize the IRS to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature. However, if consent is revoked, the staff member must immediately repay to the United Nations the entire amount of any tax reimbursements and advances for all the tax years to which the revocation applies. If repayment of any tax reimbursements and advances is not made promptly, these amounts may be deducted, pursuant to staff rule 103.18, from future payments by the Organization of salaries and other emoluments, including separation entitlements, and disciplinary action may also be taken as appropriate. Normally the completion of one form F.243 at the time of application for reimbursement will be sufficient for the whole year. However, staff members may be required to complete and sign another form F.243 at any time during the year if the original form F.243 is not deemed to be acceptable by the IRS.

IRS requirements regarding form F.243

9. Form F.243 must be filed with no changes or alterations except as specified in the directions at the bottom of the form, and must be submitted with an original signature. Faxed copies of completed form F.243 are not acceptable because they do not have an original signature. The use of correction fluid or any subsequent corrections to form F.243 are not permitted. Form F.243 must be completed in ink and is not acceptable in pencil. Please adhere to the standard **American** dating format of **month/day/year**, e.g., 06/15/2009, and not the normal United Nations format when completing form F.243. The IRS will not accept form F.243 if it does not follow the standard American dating format. If you are filing a joint return, your spouse's Social Security number must be on form F.243, whether your spouse is a staff member or not.

10. Any changes to form F.243 or non-adherence to the above requirements will result in the return of the tax reimbursement claim to the staff member and/or delays in the processing of the claim. In cases where a staff member has filed a claim for reimbursement of income taxes that must be returned by the Income Tax Unit because of an error or some other deficiency, the staff member will receive a notice of correction. If the staff member fails to respond to the notice of correction in a timely manner, there may be substantial delays in processing the reimbursement request, for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

11. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all adjustments to income, deductions and exemptions in order to minimize his or her tax liability. In claiming a reimbursement from the United Nations in form F.65 (Request for 2008 income tax settlement and 2009 income tax advances), a staff member, inter alia, certifies and agrees that he or she will minimize his or her taxes.

12. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability both for the staff member and for the United Nations. Married staff members who are both United States taxpayers must use "married filing jointly" status when filing their 2008 income tax returns. In addition, staff members who receive dependency benefits from the United Nations for their spouse **must** also file jointly. If (a) tax return(s) with filing status other than "married filing jointly" is/are submitted by a staff member in receipt of dependency benefits for a spouse, the final reimbursement of income taxes will be calculated using the greater of the standard deduction for married filing jointly for the tax year in question or the actual amount of the itemized deduction claimed. The "married filing jointly" tax rate will be used to calculate the taxes due. Filing of joint federal returns by citizens and resident aliens with spouses who are non-resident aliens is permitted. New York State income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York State returns.

13. Staff members are required to itemize deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for items of deductions allowed. If a staff

member does not itemize deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be returned to the staff member as **incomplete**, and he or she will be required to resubmit the returns with an itemized deduction schedule.

14. Staff members who have received United Nations dependency benefits for their relatives residing in the United States are required to claim the appropriate exemptions for the dependants, or provide an acceptable written explanation as to the reason for not doing so. Staff members who received dependency allowances for secondary dependants must claim the exemptions or provide an acceptable written explanation as to the reason for not doing so.

D. Issuance of tax cheques by the United Nations

15. Cheques issued as the final settlement or as advances for federal or state or municipal income tax liabilities attributable to United Nations earnings are made payable to the income tax authority. The staff member must forward any such cheques immediately to the appropriate tax authority. Cheques payable to a tax authority must **never**, under any circumstances, be deposited into a personal account.

16. **Failure to forward cheques made payable to the tax authorities promptly to the appropriate tax authorities may result in the suspension of the issuance of future tax payments. Depositing a cheque made payable to a tax authority into a personal account may result in the suspension of the issuance of future tax payments, recovery of amounts already advanced and/or paid and possible disciplinary action.**

17. An exception to the United Nations procedure of issuing cheques payable to the tax authorities will be made only if the staff member provides proof that full payment of income taxes has already been made at the time the claim is submitted. Proof of payment means copies of both sides of cancelled cheques made payable to the tax authorities or certified transcripts of taxpayer accounts. When a staff member provides such proof of prior payment at the time of submission of his or her claim, a cheque payable to the staff member will be issued. Any claims for reimbursement of income taxes that request a cheque made payable to the staff member but do not provide acceptable proof of payment will not be honoured.

18. The tax authorities require each taxpayer to enter his or her Social Security number on each cheque so that the tax authority can credit the cheque to the proper account. Staff members should verify that the Social Security number printed on the face of each tax cheque is correct. Married staff members should always write their own Social Security number on any cheque issued by the United Nations and not the Social Security number of their spouse. Staff members are urged to keep a record of the number of each tax cheque received from the United Nations. Copies of cancelled cheques can be obtained by providing the United Nations with the actual **cheque numbers** together with an acceptable justification for the request.

19. Tax cheques are generally issued approximately two weeks before the estimated tax payment and annual tax filing due dates. Staff members who expect to be on official travel or leave on the date that tax cheques are expected to be issued should make prior arrangements with their executive officers, so that they can send their cheques to the appropriate tax authorities before the due date. It is not possible for the Income Tax Unit to accommodate requests for early issuance of cheques.

E. Limitation on retroactivity of claims for reimbursement of taxes

20. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a particular year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. In accordance with staff rule 103.15, no claims for reimbursement of taxes will be entertained beyond one year after that date, unless the United Nations accepts that there are extenuating circumstances. In such cases, a staff member may request that the time limit in staff rule 103.15 be waived, and support such a request with a written explanation for the delay. Staff members will be required to submit sufficient documentary proof of the actual tax returns filed with the respective tax authorities.

F. Policy regarding interest and penalties imposed by tax authorities

21. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late-payment and/or underpayment interest and penalty charges which arise from: (a) delays or incorrect written instructions or incorrect earnings data which are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 51 (c), (d) and (e) below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, inquiries and forms

22. Neither the United Nations nor the United Nations Joint Staff Pension Fund can (a) provide advice or assistance to staff members on tax matters other than in relation to the treatment of taxable United Nations earnings included in the Statement of Taxable Earnings, or (b) communicate directly with tax authorities on a staff member's behalf. **Under the provisions of staff regulation 1.2, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General.**

23. Should advice on non-United Nations-related aspects of income tax returns be needed, staff members should consult the appropriate income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of publication 17, entitled "Your Federal Income Tax (For Individuals)", which is issued annually by the IRS. Specific contact information on all general tax matters may be obtained by accessing the www.un.org/tax website.

24. Most forms required for filing federal and state returns are available from libraries, post offices and specialized government Internet sites. The Income Tax Unit will attempt to maintain a limited supply of a few basic forms outside room FF-300. These will be available to staff members on a first-come, first-served basis.

However, most tax forms will have to be obtained directly from the appropriate tax authorities. Information about obtaining tax forms can be found by accessing the following website: www.un.org/tax.

H. Office to which settlement claims are to be submitted

25. All staff members requesting reimbursement of income taxes for the calendar year 2008 should submit completed applications to the Income Tax Unit of the Accounts Division, Room FF-300. The client service area is open daily for income tax inquiries from 1 p.m. to 4 p.m., except on Wednesday from 9.30 a.m. to 4 p.m. During the period from 1 to 15 April 2009, the client service area will be open for tax inquiries from 9 a.m. to 5 p.m. Inquiries may also be made by telephone ((212) 963-2949), fax ((212) 963-1544), e-mail (tax@un.org) or in person in room FF-300. Staff members outside the United States who need more information or assistance may contact the Income Tax Unit by e-mail, telephone, fax, letter or through the Internet (www.un.org/tax).

III. Procedures for reimbursement of federal, state and municipal income taxes for calendar year 2008

A. Computation of reimbursement

26. The method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount that the United Nations will reimburse to a staff member is as follows: The tax attributable to United Nations salary and emoluments is considered to be the **difference** between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member with the United Nations income (as shown on the statement of taxable earnings) **included**, and (b) the tax that would be payable if United Nations income were **excluded** from total income. The taxable amount of pension withdrawal settlement shown on the statement of taxable earnings for staff members who joined the Organization after 31 December 1979 will be treated as non-United Nations income in accordance with General Assembly resolution 34/165 of 17 December 1979 (see para. 93 below).

27. Both calculations (a) and (b) in paragraph 26 above use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax return(s) to arrive at the taxable income. With effect from the 2002 tax reimbursement, the limitation of itemized deductions and/or the deduction for exemptions that result(s) from including United Nations earnings in adjusted gross income is taken into consideration for the calculation of reimbursement of regular income tax or alternative minimum tax. The adjustment to income for one half of the self-employment tax (see para. 60 below) is considered to be an adjustment to United Nations income to the extent that this self-employment tax is attributable to United Nations income. Additional deductions such as moving expenses may also reduce the United Nations income used in the calculation noted in paragraph 26 above. All tax credits available on the actual tax returns with United Nations income, such as education credits, child tax credit, child and dependant care credit, elderly and disabled credit, foreign tax credit, New York City school tax credit, various state and city tax credits, are also applied to reduce the total income

tax liability without the United Nations income, which do not affect the calculations noted in paragraph 26 above.

B. Statement of taxable earnings

28. A staff member who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 2008 through his/her e-mail address on record in the tax system. The statement will be issued by 30 January 2009.

29. A staff member who is required to file a United States federal income tax return and who was payrolled at any time in 2008 by the Economic Commission for Africa, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific, the Economic and Social Commission for Western Asia, the United Nations Office at Nairobi, the United Nations Office at Geneva, the United Nations Office at Vienna, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East or the International Tribunals in The Hague, will also receive a statement of his/her United Nations taxable earnings directly from the Income Tax Unit through his/her e-mail address and may obtain a copy from the finance office at that location. Staff members who were on the payrolls of more than one office during 2008 should receive a separate statement of taxable earnings from each office. Their total United Nations taxable income is the sum total from all such statements.

30. Staff members should note that at the bottom of the statement of taxable earnings there is a paragraph which explains that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a wage and tax statement (IRS form W-2) per se. While it is not a requirement of the IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for reimbursement of taxes.

31. The following types of payments made by the United Nations to staff members during the calendar year 2008 are included in the statement of taxable earnings for 2008:

(a) Gross salary (before the deduction of staff assessment);

(b) Overtime, compensatory time and night differential;

(c) Post adjustment;

(d) Dependency allowance;

(e) Language allowance;

(f) Mobility and hardship allowance (including hazard pay, where applicable);

(g) Representation allowance;

(h) Education grant;

(i) Assignment grant;

(j) Travel on appointment and/or separation;

(k) Removal of household effects;

(l) Home leave travel;

(m) Rental subsidy;

(n) Termination indemnity and compensation in lieu of notice;

(o) Commutation of accrued annual leave paid at separation;

(p) Family visit travel;

(q) Repatriation grant;

(r) Death benefits;

(s) Education grant travel;

(t) Travel time;

(u) Recruitment allowance;

(v) Relocation grant.

The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 91-93 below), along with any other taxable separation payments, will also be included in the statement. However, the taxable amount of the pension distribution is not considered as United Nations income eligible for tax reimbursement for those staff members who joined the Organization after 31 December 1979. United Nations daily subsistence allowance (DSA) and mission subsistence allowance (MSA) are not taxable earnings.

32. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to the United States Internal Revenue Service and is the amount that should be reflected on the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included in the statement of taxable earnings. However, even if some items have been omitted or reported incorrectly, it remains the responsibility of the staff member to include all taxable items on his or her tax return and to inform the Income Tax Unit and the finance office issuing the statement of taxable earnings of the amount and date received of any item omitted from or reported incorrectly on the statement of taxable earnings by 13 February 2009. United States taxpaying staff members who have not received their 2008 Statements of Taxable Earnings by 13 February 2009 should contact the Income Tax Unit.

33. United Nations emoluments are considered wages or earnings from employment and they must be reported as such on line 7 of IRS form 1040, "Wages, salaries, tips, etc.". United Nations earnings are not business income and should not be reported on IRS schedule C. Any claims for reimbursement using schedule C to report United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social Security numbers or individual taxpayer identification numbers

34. The United States Internal Revenue Service, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their Social Security number or individual taxpayer identification number (ITIN) on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification number, unless the taxpayer can show that the failure was attributable to reasonable causes.

35. Staff members who are liable to pay United States federal income tax should obtain a Social Security number or ITIN, even if they are not United States citizens or if their United Nations earnings are not otherwise subject to Social Security coverage. Staff members should file form SS-5 for a Social Security number or form W-7 for an ITIN. If a number has been applied for but not received by the due date for filing, the staff member should ask for an extension of time to file. A missing or incorrect Social Security number or ITIN may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide the Internal Revenue Service with their Social Security number or ITIN.

D. Issuance of final 2008 tax payment cheques

36. Final tax reimbursement payments will be issued before the 15 April 2009 deadline to all staff members who submit complete claims for reimbursement of 2008 income taxes by the deadline of 2 March 2009. The lead time provided by the submission deadlines provides the Income Tax Unit the time required to process and pay all timely filed claims for reimbursement of income taxes in advance of filing deadlines. Staff members who submit their claims for reimbursement of 2008 income taxes after the United Nations submission deadlines are not assured that their claims will be reimbursed by their applicable income tax filing deadlines. Similarly, a staff member serving outside the United States who submits a complete and processable (see paras. 5 and 6 above) claim for reimbursement of 2008 income taxes on or before 1 April 2009 may expect the claim to be reimbursed in advance of the 15 June 2009 overseas filing deadline with the two-month automatic extension.

37. Staff members whose advances to pay estimated taxes for 2008 were less than their entitlement to tax reimbursement for 2008 will receive either one or two tax cheques for each return. When two tax cheques are received for a particular tax return, one of the cheques will be a cheque made payable to the tax authority and the other cheque will be a cheque made payable to the staff member.

38. All staff members who received advances to pay estimated taxes for the tax year 2008 must submit a copy of their final tax returns for 2008, together with form F.65 (Request for Settlement of Income Taxes), form F.65/A (if applicable) and form F.243 to the Income Tax Unit. If a staff member does not submit these by 15 September 2009, any tax advance payments which have been made to him or her **may be recovered from his or her salary** starting the following month.

E. Incomplete or incorrect applications

39. Forms that are not fully completed, signed and dated, and, in the case of requests for reimbursement of income taxes, are not complete, signed copy/copies of income tax return(s) will not be processed and will be returned to the staff member with a notice of correction. The Organization will not accept responsibility for delays in processing any incomplete application for reimbursement of income taxes.

40. In recent years, the use of computerized tax preparation packages has become widespread. Some of these packages include the electronic filing of tax returns with the tax authorities. The paper copies of tax returns generated from computer software can be accepted by the Income Tax Unit as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms that contain only line numbers and amounts are **not** acceptable. Federal income tax returns must be prepared using IRS form 1040, and New York State resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

41. If the Income Tax Unit determines, in the course of processing a request for reimbursement, that an error has been made in a staff member's tax return(s), it will issue to the staff member a written notice of correction to be made to the tax return(s). Staff members should not, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

42. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notice of correction to the Income Tax Unit along with a copy of the corrected return(s) which they certify have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax reimbursements because of the requirement for returning the notice of correction with a copy of the corrected return(s) to the Income Tax Unit.

43. In instances when staff members have already filed their returns with the tax authorities before the receipt of a notice of correction from the Income Tax Unit they must submit appropriate amended returns to the tax authorities and submit a copy of the amended return(s) to the Income Tax Unit.

F. Overpayment of tax advances

44. If a staff member has received advances to pay estimated taxes for 2008 from the United Nations which exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 2008, the amount of excess reimbursement for 2008 will normally be considered by the United Nations to be estimated tax payments for 2009. The total amount of new advance payments made for 2009 estimated taxes will be reduced accordingly. Such excess amounts are indicated on the transmittal statement accompanying 2008 reimbursement cheques and/or 2009 advance deposits. Any such excess payments for 2008 will be deducted from the first-quarter tax advance deposit for 2009 and, if necessary, from subsequent quarterly tax advance deposits.

45. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 2009 are significantly underpaid as a result of the reduction in the 2009 advance deposits made by the United Nations. Staff members will need either to designate on their 2008 tax returns a portion of any 2008 overpayment(s) as an estimated payment for 2009 and/or to make additional estimated tax payments for 2009 directly. Staff members paying self-employment taxes on United Nations earnings should pay particular attention to the effect of any United Nations overpayment of 2008 federal estimated taxes on payments credited to their 2009 federal taxpayer account.

46. In certain instances, United Nations advances received to pay estimated taxes for 2008 may have greatly exceeded the staff member's total taxes due and the staff member is eligible for an unusually large refund from the tax authority. Overpayments of 2008 estimated taxes in excess of twice the amount of 2008 income taxes due on United Nations earnings are considered to be unusually large refunds. In these instances, most or all of the potential refund is due to and payable to the United Nations, and this excess payment for 2008 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 2009 tax advances. In such circumstances, the staff member **must request a full refund** on his or her 2008 tax return, endorse the refund cheque to the United Nations when it is received and return it to the Income Tax Unit. The Income Tax Unit will then issue another cheque made payable to the staff member for whatever portion of the total 2008 refund was not due to the United Nations. Any such unusually large refunds from a tax authority, which are attributable to a significant overpayment of tax advances by the United Nations and which are not returned to the Income Tax Unit within 90 days of the required filing date of the tax return, will be subject to immediate recovery from salary or final separation payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult with the Income Tax Unit.

G. Timely filing of tax returns

47. **Whether or not United Nations final reimbursement cheques or payment advices are received by the filing deadline of 15 April 2009, staff members must file their returns on time with the appropriate tax authorities unless they have filed a request for an extension to file.** Staff members serving outside the United States have an automatic two-month extension and must file their federal income tax returns by 15 June 2009 or apply for an extension. Filing an extension request with the United States tax authorities will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without full payment, the IRS and other tax authorities will levy a charge for the failure to pay the tax or portion thereof when due. Staff members may wish to refer to IRS notice 433 for further information about notice, penalties and interest. In this connection, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, despite full compliance by the staff member with the procedures set out in the present information circular, the United Nations payments were not received in a timely fashion, a claim for reimbursement of any late payment interest and penalties levied will be considered in accordance with the provisions of paragraph 21 above. The United Nations will not, however, pay any late filing penalties under any circumstances.

IV. Advances for estimated federal, New York, Washington, D.C., Virginia or Maryland and New York City or Yonkers income taxes for calendar year 2009

48. A staff member who will be liable to pay federal, state or municipal income taxes for 2009 is required to file, by 15 April 2009, a declaration of estimated tax on his or her estimated 2009 income, including salary and emoluments to be received from the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, and Connecticut form CT-1040ES.

49. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 2009, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 2009 federal tax the lesser of: (a) 100 per cent of their actual 2008 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2009 tax liability (including the self-employment tax).

50. **It is the responsibility of staff members to include on their estimated tax forms, estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon, including their share of self-employment tax (Social Security contributions).**

51. The United Nations assists staff members in meeting their estimated tax obligations on United Nations income by issuing quarterly tax advances to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 2009 estimated income taxes is made by completing the appropriate section of form F.65, normally completed at the same time as the request for the 2008 final tax reimbursements;

(b) No advances will be issued to pay 2009 estimated income taxes to any staff member who has received advances to pay 2008 estimated income taxes but whose 2008 tax reimbursement has not been settled;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations which is less than six months or under a WAE (When Actually Employed) contract. The United Nations will be prepared to reimburse any penalty incurred by staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to tax authorities. The United Nations will not issue tax advances for these distributions but will be prepared to reimburse any penalty incurred by the staff members related to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are deemed to qualify for the foreign earned income exclusion by the Income Tax Unit, as discussed in paragraphs 69 to

75 below. The United Nations will reimburse any resulting penalty incurred by the staff members related to underpayment of estimated taxes on United Nations income that resulted from such reduction or elimination of tax advances by the United Nations;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Income Tax Unit. They will normally be based either on earnings received from the United Nations in 2009 or on the amount of taxes paid on United Nations income for the full year 2008 plus the United Nations portion of the Social Security (self-employment) taxes expected to be paid for 2009, if any;

(g) All tax advances issued during 2009 will be applied against the amount calculated as reimbursable by the United Nations for the year 2009.

52. Estimated taxes are payable to the tax authorities in four quarterly instalments due on 15 April 2009, 15 June 2009, 15 September 2009 and 15 January 2010. Advances for the first quarterly instalment of the 2009 taxes will be issued before the 15 April 2009 due date, and those for subsequent quarterly payments will be issued before the above-mentioned due dates.

53. Federal and New York State tax advances are deposited directly with the IRS and New York State for credit to the staff member's individual accounts as estimated tax payments. In exceptional cases, where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

54. Any advances for Washington, D.C., Virginia or Maryland State/city estimated taxes will be made by cheques made payable to the staff member. The staff member should either endorse the cheque and send it promptly with the proper form to the appropriate state/local tax authority or deposit the cheque in his/her personal account and issue a cheque to pay for the estimated tax, whichever is appropriate. The United Nations does not issue advances for estimated taxes for states other than New York, Washington, D.C., Virginia and Maryland, but will reimburse any penalties and related interest that may be levied by other state tax authorities as a consequence of late payments or underpayment of estimated taxes.

55. Staff members whose tax advance payments for estimated federal and/or state taxes in 2008 were made to the IRS and state will be notified of the amount on the 2008 statement of taxable earnings.

56. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with the IRS will, in many cases, still have to make additional estimated tax payments directly to the IRS each quarter, using IRS form 1040-ES payment vouchers. Staff members who are United States citizens serving in the United States are required to pay Social Security contributions on their United Nations earnings. They will therefore need to make estimated federal tax payments for their own share of Social Security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may need to make additional estimated federal tax payments each quarter as well.

V. Social Security contributions (self-employment taxes)

57. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens (but not resident aliens ("green card" holders) who have signed the waiver) who are serving in the United States have Social Security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in paragraphs 86 and 87 below, have Social Security coverage; they are not subject to self-employment tax, nor can they obtain Social Security coverage by voluntary payments.

58. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings for Social Security contribution purposes **as if they were self-employed**. Their Social Security contribution on the gross amount of United Nations taxable income for 2008 must be calculated using IRS schedule SE (self-employment tax). This does not imply, however, that United Nations emoluments should be reported as business income on IRS schedule C (see para. 33 above).

59. The General Assembly has approved payment of the difference between the total amount of self-employment (Social Security) tax United States citizens are required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. On this basis, the United Nations will normally reimburse one half of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE.

60. United States citizens employed by the United Nations in the United States must complete schedule SE to report their self-employment tax on their United Nations income. The self-employment tax is claimed as an adjustment to income on the staff member's federal return and on some state returns. The amount of the adjustment to income is one half of the total self-employment tax reported on schedule SE. This adjustment to income must be reported on line 27 of IRS form 1040 and, if applicable, on line 17 of New York State form IT-201 or IT-203.

61. An individual's total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay his or her self-employment tax on a quarterly basis. The payment of any balance of the self-employment tax in respect of the year 2008 will be due on or before 15 April 2009, together with the federal income tax return.

62. Completing form F.65 and attaching a completed copy of IRS schedule SE with the submitted tax return is required in order to apply for reimbursement of the United Nations portion of Social Security contributions (self-employment tax) owed. The amount due from the United Nations in respect of Social Security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement.

63. Quarterly payments by staff members for their own share of self-employment taxes should normally equal the amounts paid by the United Nations. Such payments can be made electronically by enrolling with the IRS Electronic Federal

Tax Payment System (EFTPS) online at http://www.eftps.gov. Alternatively, cheques can be mailed directly to the IRS using payment vouchers (IRS form 1040-ES).

64. Normally advances of estimated taxes for the current tax year, including the United Nations share of Social Security contributions, are based on the amount of the final reimbursement paid for the immediately preceding tax year. United States citizens who joined the United Nations during the immediately preceding tax year or served outside the United States must inform the Income Tax Unit, New York, so that any adjustments to the Organization's share of Social Security contributions can be made in respect of the current tax year.

VI. Special provisions and procedures applicable to staff members assigned to a United Nations office outside the United States during 2007, 2008 or 2009

A. General comments

65. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are complicated; United Nations tax reimbursement procedures necessarily reflect that complexity. Staff members with questions about these procedures, particularly those currently stationed outside the United States, should not hesitate to seek assistance from their professional tax preparers and if necessary from the Income Tax Unit (see front page for contact information).

66. Staff members who are stationed outside the United States on or after 1 February 2009 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements should file extension requests with the relevant tax authorities and must notify the Income Tax Unit promptly and provide a written explanation of the circumstances.

B. Filing deadlines

67. In the case of United States citizens or residents who, on 15 April 2009, are living outside the United States and whose post of duty is outside the United States, the IRS grants such taxpayers an automatic two-month extension to 15 June 2009 for the filing of income tax returns for 2008. This extension to file is granted automatically, but a written statement certifying that the staff member is outside the United States must be attached to the return. Interest and late-payment penalties are charged on any tax payments owed and received after 15 April 2009. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 2008 federal income tax returns must apply separately for extensions to file any required state returns.

68. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after

1 February 2009 an additional month to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but **not later than 1 April 2009**. The United Nations will pay any late payment and/or underpayment interest and penalties that may have accrued as a result of this extension either to the date of payment of any unpaid taxes on United Nations income or to **15 June 2009**, whichever is earlier. The United Nations will not pay any late filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

69. In certain circumstances, the federal government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. To be eligible, a staff member must first meet the tax home test. Then, the staff member must meet either the **physical presence test** or the **bona fide residence test** as noted below. If qualified, the staff member **must** elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States:

(a) To qualify for this foreign earned income exclusion under the **physical presence test**, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day is defined as the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States;

(b) In order to qualify for this foreign earned income exclusion under the **bona fide residence test**, the staff member must be either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, and be a **bona fide** resident of a foreign country, or countries, for an uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination whether a staff member is a **bona fide** resident of a foreign country involves his or her intention with regard to the length and nature of the stay. Generally, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it is accomplished, he or she is **not** a **bona fide** resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a **bona fide** resident.

70. Most staff members on mission who qualify for the foreign earned income exclusion do so under the **physical presence test** because they have been on assignment for the United Nations outside the United States for 330 days during any consecutive 365-day period. Some staff members who have not yet been outside the United States long enough by early 2009 to qualify for the exclusion are likely to qualify later in 2009 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the **qualifying period** for the foreign earned income exclusion. Very often the **qualifying period** will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

71. Staff members who have completed an assignment of more than 330 days outside the United States or who are likely to do so by the end of 2009 should contact their tax preparers and, if necessary, the Income Tax Unit to find out

whether they qualify or will qualify to claim the foreign earned income exclusion. Staff members who have been on mission or assignment outside the United States during 2007, 2008 or 2009 must complete form F.65/A as a supplement to form F.65 in order to help the Income Tax Unit to determine whether or not the staff members have qualified or are likely to qualify for the exclusion. It is suggested that staff members consult IRS Publication 54, which deals with foreign earned income exclusion in great detail.

72. The maximum amount of foreign income which can be excluded is $87,600 per person for tax year 2008. In most cases the amount of the maximum foreign earned income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's **qualifying period** that fall outside that tax year.

73. Some staff members who qualify for the foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount based upon foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs. See IRS Publication 54 for more details.

74. If a staff member qualifies for federal income tax purposes for the foreign earned income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign earned income exclusion allowed, however, as a reduction to New Jersey or Pennsylvania income.

75. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign earned income exclusion available and any housing costs exclusion will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for the foreign earned income exclusion for 2008

76. Staff members who by 15 April 2009 already qualify for the foreign earned income exclusion for all or part of 2008 because the end of their **qualifying period** has already been reached must claim the exclusion for 2008 by completing IRS form 2555, "Foreign earned income", and including it with their completed federal tax return. All federal tax returns which include IRS form 2555 (including amended returns) must be sent to Internal Revenue Service Center, Austin, Texas, 73301-0215, no matter what IRS filing centre is normally used.

77. Staff members on mission or assignment outside the United States since 2008 who have not yet qualified for the foreign earned income exclusion but who anticipate it is likely that they will be outside the United States for 330 days during a **qualifying period** that will end between 15 April and 30 September 2009 **must** take advantage of the IRS provision that allows them to postpone filing their 2008 tax returns until such time as they expect to qualify for the foreign earned income exclusion for some portion of 2008.

78. Staff members postponing their tax filing for 2008 for the above-mentioned reason who anticipate that they will not qualify for the foreign earned income exclusion by 15 June 2009 (the extended filing date automatically granted by the IRS to taxpayers physically out of the United States on 15 April) should file IRS form 4868, "Application for extension of time to file U.S. individual income tax return". This form should be sent to Internal Revenue Service Center, Austin, Texas, 73301-0215 no later than 15 April 2009. Staff members must also notify the Income Tax Unit that they have postponed filing with the IRS and accordingly will not be able to meet the Income Tax Unit's 1 April 2009 deadline for submission of settlement claims for 2008 and will, thereby, be exempt from the provisions of paragraph 38 of the present information circular.

79. Staff members who qualified for the foreign earned income exclusion for 2008 may in some cases have received tax advances for 2008 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 44 to 46 above on overpayment of tax advances.

E. Requirements for amended tax returns in certain circumstances

80. Staff members on mission or assignment outside the United States in 2008 who have not yet qualified for the foreign earned income exclusion for 2008 and who do not expect to qualify by 30 September 2009 must submit their settlement claim for 2008 to the Income Tax Unit by the regular deadline of 1 April 2009 and file their 2008 returns on time with the tax authorities. Should they subsequently qualify for the foreign earned income exclusion with a **qualifying period** that includes any portion of 2008, an **amended return** or returns for 2008 must be filed with the tax authorities within 90 days of the end of the **qualifying period**.

81. Similarly, staff members who were on a mission or an assignment outside the United States which qualified them for the foreign earned income exclusion with a **qualifying period** that included part or all of **2007 or any prior tax year** and who have not already claimed the exclusion on that year's income tax return(s) must file an **amended return** or returns with the applicable tax authorities within 90 days of the end of the qualifying period.

82. A copy of any amended return(s) to claim the foreign earned income exclusion must be submitted to the Income Tax Unit at the time of the filing with the tax authorities. Since the foreign earned income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided tax reimbursement, most or all of the refund received will be due to the United Nations. Upon receipt of the refund cheque, staff members must within 30 days bring or send it to the Income Tax Unit for settlement of the balance due to the United Nations.

83. If the Income Tax Unit determines that a staff member has qualified for the foreign earned income exclusion for a past year which would require the staff member to file an amended return for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year may be **recovered from the staff member's salary** starting the next month.

F. Tax advances for staff members on mission or assignment outside the United States

84. Tax advances for 2009 for staff members who have qualified or are likely to qualify for the foreign earned income exclusion in 2009 will be issued solely on the basis of any estimated United Nations income in excess of the exclusion amount projected by the Income Tax Unit. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due as a result of the underpayment of the United Nations share of estimated taxes due.

85. Staff members who are newly assigned in 2009 to missions or offices outside the United States for a period of six months or longer must notify the Income Tax Unit of their assignment prior to their departure. No further tax advances will be issued to staff members who begin an assignment of six months or longer outside the United States prior to 17 August 2009 if the advances paid already exceeded the updated estimated tax liability. Staff members who return from assignment outside the United States in 2008 or 2009 should notify the Income Tax Unit in order to determine if the issuance of quarterly estimated tax payments needs to be reinstated or the amount increased.

G. Special provisions governing Social Security

86. United States citizens serving abroad (whether or not they qualify for the foreign earned income exclusion) do not have Social Security coverage and generally pay no self-employment taxes. However, to the extent that they spend time on official duty in the United States, their earnings for each such period are subject to the self-employment tax, which will be partially reimbursed by the United Nations in accordance with paragraphs 57 to 64 above.

87. The earnings subject to self-employment tax for each such period should be calculated by multiplying the number of working days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period. The minimum amount of income that must be reported for self-employment/Social Security purposes in any year is $400.

VII. Special provisions relating to staff members who have already separated from the United Nations or who are expected to separate from the United Nations in 2009

88. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which he or she received compensation from the United Nations. Staff members who separated or received final payment during 2008 are required to file the application forms with copies of their 2008 returns by the normal 2009 deadlines.

89. Staff members payrolled outside Headquarters must inform the Income Tax Unit in New York of the date of their separation from the Organization in advance.

90. When a staff member who has received tax advances leaves the Organization before the end of a year, the Income Tax Unit estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it to the amount of advances already received. If the amount of the advances already received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Income Tax Unit as soon as possible to reduce the amount of the tax advances they would otherwise receive.

91. United Nations Joint Staff Pension Fund payments to retired or separated staff members may include withdrawal settlements or partial lump-sum distributions, which include the staff member's own contributions to the Pension Fund, and may include the Organization's contributions and the interest earned. The Organization's contributions and the interest earned are taxable income to the staff member when received by the staff member.

92. The taxes on these Pension Fund payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retired or separated staff members who joined the Organization prior to 1 January 1980 and have served continuously since joining until retirement or separation are entitled to reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. Taxes that may be due on periodic pension payments are not reimbursable. Staff members who receive withdrawal settlements or lump-sum payments should make sure to include the taxable amount as part of the taxable income on their returns in the year the lump-sum payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an individual retirement account (IRA).

93. The General Assembly, in its resolution 34/165 of 17 December 1979, decided that staff members who joined the United Nations after 31 December 1979 would not be entitled to reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Such staff members, who do not qualify for reimbursement, may wish to investigate roll over options within 60 days of receipt into another qualifying pension fund or into an IRA so that taxes on the payments are deferred until distributions are received in later years.

94. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. For staff members who were/are permanent residents, partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the waiver are not taxable and will not be included in the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not include the taxable portion of any lump-sum payment or withdrawal settlement received, a staff member is nonetheless required to include the correct amount in his or her taxable income reported to the tax authorities and to inform the Income Tax Unit.

95. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum payments or withdrawal settlements will often require additional estimated tax payments to be made to avoid penalties. The United Nations will not issue additional advances for such separation distributions but will be prepared to reimburse any late payment and/or underpayment penalty and interest incurred by staff members related to the reimbursable portion of the United Nations payments.

United Nations Nations Unies

ST/IC/2009/9

Request for 2008 income tax settlement and 2009 income tax advances

Part 1. Personal data (please print)

Staff member	Spouse
	(Fill this part if spouse's UN emoluments are subject to US income taxes)
Index No.:	Index No.:
Last name:	Last name:
First name:	First name:
Social Security No.:	Social Security No.:
Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF ☐ Other:	Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF ☐ Other:
Visa status since 1 January 2008: ☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*	**Visa status since 1 January 2008:** ☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*
Changed to: ☐ US citizen ☐ US PR ☐ G4 on __/__/2008	Changed to: ☐ US citizen ☐ US PR ☐ G4 on __/__/2008
Current duty status: ☐ Active ☐ Separated on __/__/____ ☐ Other	**Current duty status:** ☐ Active ☐ Separated on __/__/____ ☐ Other
Office: Rm No. Tel.	Office: Rm No. Tel.
Home / Cell. Tel:	Home / Cell. Tel:
UN e-mail:	UN e-mail:
Personal e-mail**:	Personal e-mail**:
Mailing address:	Mailing address: (If different from spouse)
☐ I am currently on peacekeeping mission and I choose to have the cheques sent to the address above	☐ I am currently on peacekeeping mission and I choose to have the cheques sent to the address above
☐ I have been assigned to an overseas duty station during 2007, 2008 and 2009. I have completed and included form F.65/A	☐ I have been assigned to an overseas duty station during 2007, 2008 and 2009. I have completed and included form F.65/A

* Form I-508, "Waiver of Rights, Privileges, Exemptions and Immunities".

** To be used to contact staff member after separation.

Part 2. Tax advances data (complete ONLY if you are requesting 2009 estimated tax advances)

I am requesting estimated tax advances for ☐ Federal ☐ Self-Employment ☐ State ☐ NY City ☐ Yonkers

Total number of federal exemptions on form 1040: _____ Expected non-UN earnings in 2009: $ _____

I expect to use ☐ Standard deduction ☐ Itemized deduction $ _____ on my federal and _____ on state tax returns.

☐ I have/plan to move in/out of NY City/Yonkers from _____ to _____ on the following date: _____

☐ I plan to separate/retire on: __/__ / 2009.

(over)

Part 3. Declaration

For staff member(s) requesting 2009 income tax advances and/or 2008 income tax settlement

1. I certify that any cheques made payable to a tax authority received from the United Nations in response to my requests for tax advances or reimbursements will be transmitted promptly to the tax authorities named on the cheques solely to meet my income tax obligations and will never be deposited into a personal account.

2. I certify that I will provide the United Nations, upon request, with acceptable proof of taxes paid or other documents or information as may be required to verify my tax liabilities.

3. I certify that I will refund to the United Nations any overpayment of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.

4. I authorize the United Nations to make estimated tax advance deposits on my behalf to the federal tax authorities through the Electronic Federal Tax Payment System (EFTPS) and to the state/local tax authorities.

5. I authorize the United Nations Income Tax Unit to obtain information on my pension fund withdrawals from the United Nations Joint Staff Pension Fund.

For staff member(s) requesting 2008 income tax settlement

6. I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.

7. I certify that the signed copies of my income tax returns for 2008, which are attached, are **true, correct and complete copies** of final returns, that they correctly reflect my tax liabilities for 2008 and that they are the basis on which settlement for 2008 taxes are requested.

8. **I certify that the information contained in the attached income tax returns is identical to that contained in the corresponding submission to the tax authorities. I understand that false certification constitutes misconduct leading to appropriate disciplinary sanctions under the Staff Rules and Regulations.**

9. (For United States citizens stationed in the United States only) I certify that, as a United States citizen, I am subject to United States self-employment tax on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States income tax form 1040, and I have attached to my return a copy of schedule SE.

10. I certify that I have minimized my income tax for 2008 by utilizing all adjustments to income, deductions and exemptions to which I am entitled, including the itemizing of deductions if they exceed the standard deduction allowable.

11. If I have received United Nations dependency benefits for relative(s) residing in the United States, Canada or Mexico, I certify that I have claimed these relative(s) as dependant(s) on my income tax returns or I have provided acceptable explanation as to why not.

12. I certify that I will notify the United Nations within 30 days if for any reason it is necessary for me to file an income tax return which is different from the returns I have herewith submitted and will furnish a copy of the new return to the United Nations.

13. I certify that I will notify the United Nations within 30 days of any amended returns subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.

14. I have completed in full, signed, dated currently, and attached an **original** of form F.243 (1-09).

All information contained herein certified true and correct

Staff member's signature	**Spouse's signature** (Sign only if receiving United Nations emoluments which are subject to the United States income tax)
Date:	Date:

Send to: United Nations, Income Tax Unit, Rm FF-0300, 304 East 45th St., New York, NY 10017, United States of America, with required documents.

F.65 (1-08)

United Nations Nations Unies

Request for settlement of income taxes (supplementary information to form F.65)

To be completed by each staff member on mission or assignment outside the United States during 2009, 2008 and/or 2007

Index No.: | | | | | | |

Last name: _____

First name: _____

Staff members who have been on mission or assignment outside the United States for a substantial period may qualify for foreign earned income exclusion for the federal and some state income taxation. The maximum exclusion for 2008 is $87,600.00 per person. Detailed information about the exclusion of foreign earned income can be found in IRS Publication 54 and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Income Tax Unit to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 2007 and/or 2008. The data for 2008 are also essential for United States citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States on official duty. Please use digits to represent the month and follow the international dating convention of **day/month/year** when completing this form.

☐ I am currently outside the United States on mission or assignment.
My most likely return date to an assignment in the United States is: ____ ____ ____ (Day Month Year)

☐ I have indicated below each different period from 1 January 2007 to the present during which I was outside the United States, and if necessary, I have attached an additional copy of this form for more entries.

Date(s) departed from US (Day Month Year)	Date(s) returned to US (Day Month Year)	Number of full-days overseas

Certified true and correct:

Date: ____ ____ ____ (Day Month Year) Signature: _____

F.65/A (1-08)

Consent for the Internal Revenue Service to disclose tax return information to the United Nations

Information contained in United States federal income tax returns is confidential and, except as authorized by the Internal Revenue Code, may not be disclosed to any person. Taxpayers may authorize the Internal Revenue Service to release this confidential tax return information to persons otherwise not entitled to receive such information.

The purpose of this consent is to authorize the Internal Revenue Service to disclose certain confidential tax information to the United Nations to assist the United Nations in verifying the United States income taxes you paid on your earnings from the United Nations. The United Nations will use this information in connection with its programme of reimbursing income taxes paid on United Nations emoluments, pursuant to staff regulation 3.3 (f). The Internal Revenue Service has no involvement in such verification aside from processing any consents received from taxpayers and disclosing information in accordance with the terms of such consents. The United Nations will pay the fees incurred in processing the present consent.

You may revoke the present consent by writing to the Internal Revenue Service at:

RAIVS Team
310 Lowell St.
Stop 679
Andover, MA 01810

The Internal Revenue Service will honour no consent if a written revocation is processed at the designated address prior to a disclosure being made.

Consent by staff member

I, _____ hereby authorize
NAME OF STAFF MEMBER

the Internal Revenue Service to disclose to the United Nations tax information including a transcript of my federal income tax account(s) for 2008, 2007, 2006 and 2005. The return(s) was/were filed under the name(s) of
(Cross out only those year(s) during which you were NOT a United Nations staff member.)

_____
NAME(S) UNDER WHICH 2008 IRS FORM 1040 FILED

at: _____
ADDRESS AS ON 2008 IRS FORM 1040 FILED

showing my Social Security number _____ and that of my spouse _____
IF APPLICABLE

If I revoke this consent, I authorize the Internal Revenue Service to disclose a copy of my revocation, or the fact that I have revoked, to the United Nations.

I request the Internal Revenue Service to transmit the above information to:

United Nations
Income Tax Unit (FF-0300)
304 East 45th St.
New York, N.Y. 10017

Signature:* _____ **Date:** 06/15/2009

*Even if the tax return is a joint one, only the staff member concerned need sign this form.

Important instructions: Please fill out the form above by printing your name, the name(s) under which your return was filed, your current address and Social Security number(s) in the appropriate blanks. If you were not a staff member of the United Nations during any of the four years listed on the third line, you may cross out that/those year(s), but make no other changes or notations on the form. If you file joint returns, you must fill in your spouse's Social Security number. Complete this form in pen. Do not use pencil. Please sign the form at the bottom. **You must return this form with an original signature and date. Copies of this form are not acceptable.**

F.243 (1-09)

United Nations Nations Unies

Request for settlement of 2008 income taxes

Checklist

(Do not include with your submission)

This checklist is intended to assist staff members who are submitting claims for reimbursement of 2008 income taxes to ensure that they have submitted complete and correct claims in a timely manner. To facilitate logging and processing of 2008 claims for reimbursement of income taxes, the Income Tax Unit, New York, asks that the documents submitted with your claim for reimbursement of 2008 income taxes be ordered as follows:

- ☐ F.243
- ☐ F.65
- ☐ F.65/A (if serving outside the United States)
- ☐ Federal income tax return
- ☐ New York state income tax return
- ☐ Other state income tax return(s)
- ☐ Memo attached for not claiming dependant(s) as exemption(s) on tax returns[1]

Submission dates

1. ☐ My duty station is in the United States, my UN submission deadline is **2 March 2009** and my IRS filing deadline for my 2008 income tax return is **15 April 2009**.

2. ☐ My duty station is outside the United States, my UN submission deadline is **1 April 2009** and my IRS filing deadline for my 2008 income tax return is **15 June 2009**.

Form F.243

3. ☐ I have included United Nations form F.243 with my claim for reimbursement of 2008 income taxes.

4. ☐ If I file a joint return with my spouse, form F.243 includes the name and Social Security number of my spouse.

5. ☐ I have crossed out **only those tax years** during which I was **not** a United Nations staff member.

6. ☐ Form F.243 includes my address as on my 2008 IRS form 1040 filed.

7. ☐ I have dated form F.243 according to the **American** dating convention of **month/day/year** in numerical format.

8. ☐ I have not altered the signature/date of form F.243 with correction fluid or by crossing out or otherwise altering the signature/date on the form.

Forms F.65 and F.65/A

9. ☐ I have completed all mandatory fields including my index number, my Social Security number, my name, and my spouse's name, Social Security number and index number (if applicable).

10. ☐ I have indicated the date my citizenship or residency status in the United States changed in 2008.

Income tax returns

11. ☐ I have included signed, complete copies of my **2008** federal and all applicable state income tax returns.

12. ☐ I must file my 2008 income tax returns by the IRS filing deadline applicable to me or, in the alternative, I must apply for an extension of time to file before my IRS filing deadline. I understand that the United Nations will not file my tax returns on my behalf.

F.247 (1-09)

[1] For staff members receiving dependency benefits.